Hearing Date: January 16, 2019 at 9:30 a.m. (AST) Objection Deadline: January 2, 2019 at 5:00 p.m. (AST)

PROMESA Title III
Case No. 17-BK-03283-LTS (Jointly Administered)
PROMESA Title III No. 17 BK 3284-LTS

¹ The Debtors in these title III cases, along with each Debtor's respective title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481), (ii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686), (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808), (iv) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284) (Last Four Digits of Federal Tax ID: 8474), and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747).

OBJECTION OF SERVICE EMPLOYEES INTERNATIONAL UNION AND INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA (UAW) TO COFINA PLAN OF ADJUSTMENT

Service Employees International Union ("SEIU") and International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) ("UAW") hereby object to confirmation of the November 26, 2018 Second Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation ("Plan"). SEIU and UAW object to the Plan to the extent it is predicated on the terms of the settlement of the Commonwealth-COFINA dispute, and object to it on the same grounds as set forth in their November 11, 2018 Objection of Service Employees International Union and International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) to Commonwealth of Puerto Rico's Motion Pursuant to Bankruptcy Rule 9019 For Order Approving Settlement Between Commonwealth of Puerto Rico and Puerto Rico Sales Tax Financing Corporation [Docket Entry #4233 in Case 17-03283-LTS].

Dated: December 21, 2018

Respectfully submitted,

/s/Peter D. DeChiara

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Attorneys for Service Employees International Union and International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 21th day of December 2018, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF System which will notify all counsel of record and caused to be mailed or emailed a copy, as provided in both the Courtapproved Case Management Procedures in this case and the Court's November 29, 2018 Order.

Dated: December 21, 2018 /s/ Hiram M. Arnaud

Hiram M. Arnaud